

EXHIBIT B

LAW OFFICES
DAVID M. RICHMAN

FRED I. SONNENFELD
JUDITH R. RICHMAN
MARVIN W. WEINSTEIN
BRAD EVAN SERLEN
OF COUNSEL

300 LEXINGTON AVENUE
NEW YORK, N.Y. 10017
(212) 607-1425
FACSIMILE (212) 682-6425
E-MAIL: drichman@sonnrichlaw.com

February 19, 2009

Via United Parcel Service

Irving H. Picard, Esq.
Trustee for Bernard L. Madoff
Investment Securities LLC
Claims Processing Center
2100 McKinney Avenue, Suite 800
Dallas, Texas 75201

Re: Claim of E/O Richard A. Luria
Account No: 1LO108

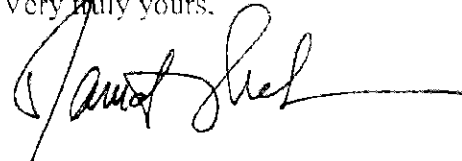
Dear Mr. Picard:

In my capacity as Co-Executor of the Estate of Richard A. Luria, I enclose a "Customer Claim" in the matter of Bernard L. Madoff Investment Securities LLC.

Please note that the beneficiary on this account, Susan Luria, deposited \$300,000.00 of her own funds into the Estate account on April 25, 2007, and withdrew \$100,000.00 from the Estate account on October 10, 2008.

In the event there are any issues presented by this submission, please contact me at the telephone number above, or Steve Kass, CPA, at the accounting firm of Kass & Jaffe, PC (914-948-7800).

Very truly yours,



David M. Richman

DMR:imb
Enclosure

cc: Stephen L. Kass, CPA
Kass & Jaffe, PC

Jay Rosen, Esq.
Mrs. Susan Luria ✓

CUSTOMER CLAIM

Claim Number _____

Date Received _____

BERNARD L. MADOFF INVESTMENT SECURITIES LLC

In Liquidation

DECEMBER 11, 2008

Irving H. Picard, Esq.
Trustee for Bernard L. Madoff Investment Securities LLC
Claims Processing Center
2100 McKinney Ave., Suite 800
Dallas, TX 75201

Provide your office and home telephone no.

OFFICE: 212-687-1425

HOME: 914-997-2900

Taxpayer I.D. Number (Social Security No.)

XXXXXXXXXXXX

Account Number: 1L0108

ESTATE OF RICHARD A LURIA
DAVID RICHMAN AND JAY ROSEN
EXECUTORS
333 WEST HARTSDALE AVENUE
HARTSDALE, NY 10530

(If incorrect, please change)

NOTE: BEFORE COMPLETING THIS CLAIM FORM, BE SURE TO READ CAREFULLY THE ACCOMPANYING INSTRUCTION SHEET. A SEPARATE CLAIM FORM SHOULD BE FILED FOR EACH ACCOUNT AND, TO RECEIVE THE FULL PROTECTION AFFORDED UNDER SIPA, ALL CUSTOMER CLAIMS MUST BE RECEIVED BY THE TRUSTEE ON OR BEFORE March 4, 2009. CLAIMS RECEIVED AFTER THAT DATE, BUT ON OR BEFORE July 2, 2009, WILL BE SUBJECT TO DELAYED PROCESSING AND TO BEING SATISFIED ON TERMS LESS FAVORABLE TO THE CLAIMANT. PLEASE SEND YOUR CLAIM FORM BY CERTIFIED MAIL - RETURN RECEIPT REQUESTED.

1. Claim for money balances as of **December 11, 2008**:
- a. The Broker owes me a Credit (Cr.) Balance of \$ -0-
- b. I owe the Broker a Debit (Dr.) Balance of \$ -0-

- c. If you wish to repay the Debit Balance,
please insert the amount you wish to repay and
attach a check payable to "Irving H. Picard, Esq.,
Trustee for Bernard L. Madoff Investment Securities LLC."
If you wish to make a payment, it must be enclosed
with this claim form. \$ 0
- d. If balance is zero, insert "None." None

2. Claim for securities as of **December 11, 2008**:

PLEASE DO NOT CLAIM ANY SECURITIES YOU HAVE IN YOUR POSSESSION.

- | | <u>YES</u> | <u>NO</u> |
|---|------------|-----------|
| a. The Broker owes me securities | <u>x</u> | |
| b. I owe the Broker securities | | <u>x</u> |
| c. If yes to either, please list below: | | |

Date of Transaction (trade date)	Name of Security	Number of Shares or Face Amount of Bonds	
		The Broker Owes Me (Long)	I Owe the Broker (Short)
	<u>SEE ATTACHED LIST</u>		

Proper documentation can speed the review, allowance and satisfaction of your claim and shorten the time required to deliver your securities and cash to you. Please enclose, if possible, copies of your last account statement and purchase or sale confirmations and checks which relate to the securities or cash you claim, and any other documentation, such as correspondence, which you believe will be of assistance in processing your claim. In particular, you should provide all documentation (such as cancelled checks, receipts from the Debtor, proof of wire transfers, etc.) of your deposits of cash or securities with the Debtor from as far back as you have documentation. You should also provide all documentation or

information regarding any withdrawals you have ever made or payments received from the Debtor.

Please explain any differences between the securities or cash claimed and the cash balance and securities positions on your last account statement. If, at any time, you complained in writing about the handling of your account to any person or entity or regulatory authority, and the complaint relates to the cash and/or securities that you are now seeking, please be sure to provide with your claim copies of the complaint and all related correspondence, as well as copies of any replies that you received.

PLEASE CHECK THE APPROPRIATE ANSWER FOR ITEMS 3 THROUGH 9.

NOTE: IF "YES" IS MARKED ON ANY ITEM, PROVIDE A DETAILED EXPLANATION ON A SIGNED ATTACHMENT. IF SUFFICIENT DETAILS ARE NOT PROVIDED, THIS CLAIM FORM WILL BE RETURNED FOR YOUR COMPLETION.

	<u>YES</u>	<u>NO</u>
3. Has there been any change in your account since December 11, 2008? If so, please explain.	<u>Don't know</u>	
4. Are you or were you a director, officer, partner, shareholder, lender to or capital contributor of the broker?	<u></u>	<u>x</u>
5. Are or were you a person who, directly or indirectly and through agreement or otherwise, exercised or had the power to exercise a controlling influence over the management or policies of the broker?	<u></u>	<u>x</u>
6. Are you related to, or do you have any business venture with, any of the persons specified in "4" above, or any employee or other person associated in any way with the broker? If so, give name(s)	<u></u>	<u>x</u>
7. Is this claim being filed by or on behalf of a broker or dealer or a bank? If so, provide documentation with respect to each public customer on whose behalf you are claiming.	<u></u>	<u>x</u>
8. Have you ever given any discretionary authority to any person to execute securities transactions with or through the broker on your behalf? Give names, addresses and phone numbers.	<u>Only Madoff Investments</u>	<u></u>


9. Have you or any member of your family ever filed a claim under the Securities Investor Protection Act of 1970? if so, give name of that broker. _____ x

Please list the full name and address of anyone assisting you in the preparation of this claim form: Stephen L. Kass, CPA
1025 Westchester Avenue, White Plains, NY 10604

If you cannot compute the amount of your claim, you may file an estimated claim. In that case, please indicate your claim is an estimated claim.

IT IS A VIOLATION OF FEDERAL LAW TO FILE A FRAUDULENT CLAIM. CONVICTION CAN RESULT IN A FINE OF NOT MORE THAN \$50,000 OR IMPRISONMENT FOR NOT MORE THAN FIVE YEARS OR BOTH.

THE FOREGOING CLAIM IS TRUE AND ACCURATE TO THE BEST OF MY INFORMATION AND BELIEF.

Date Feb. 19, 2009 Signature 
Date _____ Signature _____

(If ownership of the account is shared, all must sign above. Give each owner's name, address, phone number, and extent of ownership on a signed separate sheet. If other than a personal account, e.g., corporate, trustee, custodian, etc., also state your capacity and authority. Please supply the trust agreement or other proof of authority.)

**This customer claim form must be completed and mailed promptly,
together with supporting documentation, etc. to:**


Irving H. Picard, Esq.,
Trustee for Bernard L. Madoff Investment Securities LLC
Claims Processing Center
2100 McKinney Ave., Suite 800
Dallas, TX 75201

**ESTATE OF RICHARD A. LURIA
DUE FROM BERNARD L. MADOFF
INVESTMENT SECURITIES, LLC.**

Trade		Brokers Owes Me
<u>Date</u>	<u>Name of Security</u>	<u>Number of Shares</u>
11/12/08	A T & T	1,420
	Abbott Laboratories	380
	Amgen, Inc.	260
	Apple, Inc.	220
	Bank of America	1,200
	Chevron Corp.	500
	Cisco Systems, Inc.	1,460
	Citi Group, Inc.	1,300
	Coca Cola Co.	480
	Comcast Corp.	720
	ConocoPhillips	360
	Exxon Mobil Corp.	1,260
	General Electric Co.	2,540
	Google	60
	Hewlett Packard Co.	600
	Intel Corp.	1,380
	International Business Machines	340
	J.P. Morgan Chase & Co.	900
	Johnson & Johnson	660
	McDonalds Corp.	280
	Merek & Co.	520
	Microsoft Corp.	1,900
	Oracle Corporation	960
	Pepsico Inc.	380
	Pfizer Inc.	1,620
	Phillip Morris International	500
	Proctor & Gamble Co.	720
	Qualcomm Inc.	400
	Schlumberger	300
	US Bancorp	420
	United Parcel Service, Inc.	240
	United Technologies Corp.	240
	Verizon Communications	680
	Wal-Mart Stores	520
	Well Fargo & Co	840
11/19/08	Fidelity Spartan	9,931
	U. S. Treasury Bill	75.000

UPS: Tracking Information

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Tracking Summary

Tracking Numbers

Tracking Number:	1Z F01 723 22 1002 661 0
Type:	Package
Status:	Delivered
Delivered On:	02/20/2009 10:08 A.M.
Delivered To:	DALLAS, TX, US
Signed By:	PAM
Service:	NEXT DAY AIR

Tracking results provided by UPS: 06/02/2009 12:42 P.M. ET

NOTICE: UPS authorizes you to use UPS tracking systems solely to track shipments tendered by or for you to UPS for delivery and for no other purpose. Any other use of UPS tracking systems and information is strictly prohibited.

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